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**ROBERT ROWEN**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
**(HONORABLE CHARLES R. BREYER)**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

ROBERT ROWEN,

Defendant.

Case No.: 19CR486-CRB

**DEFENDANT’S SENTENCING  
MEMORANDUM**

Date: January 26, 2022

Time: 1:30 P.M.

**TO: DAVID L. ANDERSON, UNITED STATES ATTORNEY FOR THE  
NORTHERN DISTRICT OF CALIFORNIA; YOOSUN KOH,  
ASSISTANT UNITED STATES ATTORNEY; AND CATHERYN  
GRIER, UNITED STATES PROBATION OFFICER:**

Defendant, ROBERT ROWEN, by and through his counsel, Marc X. Carlos,  
hereby files the following Defendant’s Sentencing Memorandum.

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**I.**  
**INTRODUCTION**

On October 15, 2021, Defendant ROBERT ROWEN (hereinafter referred to as Dr. ROWEN) pled guilty to one count of 28 U.S.C. § 7201, Tax Evasion. Dr. ROWEN's sentencing hearing is currently scheduled for January 26, 2022, at 1:30 p.m..

Under the holding of United States v. Booker, 543 U.S. 220 (2005), the United States Sentencing Guidelines are considered advisory. Booker requires sentencing courts to consider, in addition to the Guidelines themselves, the broad directives set forth in 18 U.S.C. § 3553(a). These authorities make it clear that courts may no longer conduct mechanical "sentencing by numbers" or rely on the Guidelines as a crutch to avoid having to make difficult decisions at sentencing. Rather, under Booker, courts must treat the Guidelines as merely one factor amongst many in consideration of sentencing. As will be discussed below, Booker now permits a sentencing court to apply its own discretion at sentencing and consider even those factors of which the Guidelines previously precluded consideration. Moreover, in Gall v. United States, 552 U.S. 38 (2007), and Kimborough v. United States, 552 U.S. 85 (2007), the Supreme Court emphasized that federal trial courts have wide latitude to sentence as they see fit, even if those sentences are considerably lower than those recommended under the Guidelines.

1 Therefore, this court has discretion to determine the terms of Dr. ROWEN'S  
2 sentence without regards to a mandatory sentencing scheme and to consider his  
3 individual circumstances in favor of a fair and reasonable sentence.  
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6 **II.**  
7 **STATEMENT OF FACTS**

8 Dr. ROWEN adopts the factual basis recited in the plea agreement that he  
9 entered into on March 14, 2019. Additionally, Dr. ROWEN adopts the facts that he  
10 reported to USPO Grier during his presentence interview, as recounted in the  
11 Presentence Investigation Report (hereinafter referred to as the "PSR"). Dr.  
12 ROWEN further requests that this Court take into consideration all existing  
13 mitigating factors at the time of his sentencing.  
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16 **III.**  
17 **ARGUMENT**

18 **A. INDIVIDUAL BEFORE THE COURT**

19 Dr. ROBERT ROWEN, M.D., is 72 years old and a United States Citizen. He  
20 was born and raised in Wilmington, Delaware. He has three siblings- Sherry Rowen,  
21 a medical doctor living in Orange County, Allen Rowen, retired and living in San  
22 Diego, CA, and Lisa Rowen, a nurse residing in Baltimore, Maryland. Dr. ROWEN  
23 remains very close to his siblings, and they visit each other regularly. Of particular  
24 note is that his brother, Allen Rowen, secured the cash bond in the instant case.  
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1 Dr. ROWEN has excelled in his academic and professional endeavors. Dr.  
2 ROWEN received a Bachelor of Science degree from Johns Hopkins University in  
3 Baltimore, Maryland, in 1971. Dr. ROWEN received his medical degree from the  
4 University of California, San Francisco, School of Medicine in 1975. Dr. ROWEN  
5 is board certified in Family Practice and Emergency Medicine.  
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8 Dr. ROWEN was previously married and has three successful children. Ian  
9 Rowen (age 42) is an associate professor at Nanyang Technological University in  
10 Singapore. Tammy is an obstetrician/gynecologist and associate professor at the  
11 University of California, San Francisco, School of Medicine. Jamie is an associate  
12 professor at the University of Massachusetts, in Amherst. All of his children are  
13 close and support Dr. ROWEN. Dr. ROWEN has been married to Dr. Teri Su, M.D.  
14 since 2001.  
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18 Dr. ROWEN became a medical doctor to help others. To that end, after  
19 medical school, Dr. ROWEN served as a commissioned general medical officer in  
20 the U.S. Public Health Services in Anchorage, Alaska, from 1979 to 1983. As a  
21 medical officer his duties included service to underserved communities. During the  
22 last few years of that service, Dr. ROWEN began to feel uneasy about treating  
23 ailments with prescription medication. He began to feel the western/establishment  
24 model of health care and medical treatment to be incompatible with his own research  
25 and beliefs. For that reason, Dr. ROWEN shifted away from traditional medicine to  
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1 a holistic/alternative practice in 1983. From 1983 to 2001, Dr. ROWEN owned and  
2 operated Omni Medical Center in Anchorage, Alaska. His practice included holistic  
3 medicine and holistic treatment. Dr. ROWEN served thousands of patients who  
4 came to rely on his expertise and services. In 2001, Dr. ROWEN moved back to  
5 California and joined the Radiant Health Medical Center. Radiant Health Center  
6 was an established practice owned and operated by his wife, Dr. Teri Su, M.D.. In  
7 2014, the business changed its name to the Rowen-Su Medical Clinic. Since 2001,  
8 Dr(s). ROWEN and Su have served several thousand patients without complaints.

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11 Dr. ROWEN's specialty in alternative medicine is in Ozone Therapy. This  
12 therapy treats patients by oxygenating blood with a combination of oxygen (O<sub>2</sub>) and  
13 ozone (O<sub>3</sub>). It is well established that oxygen is the underlying source of healing.  
14 Ozone Therapy enhances the body's natural healing mechanism. Dr. ROWEN is an  
15 internationally recognized expert in Ozone Therapy and alternative medicine. He is  
16 a sought out lecturer/presenter (see list of speaking engagements attached as Exhibit  
17 A) and has submitted several publications (a sample are attached as Exhibit B).

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19  
20 At present, the Rowen-Su Medical Clinic carries over 1800 active medical  
21 files and hundreds of patients. Dr(s). Sue and ROWEN treat patients for various  
22 ailments including pain management, chronic fatigue, Lyme Disease, Arthritis,  
23 Auto-Immune Diseases and alternative support for cancer patients. The clinic has  
24 six full time employees and two part time employees. Dr. ROWEN supervises five

1 registered nurses and three certified medical assistants. These employees depend on  
2 wages and salaries provided by the clinic as do the fifteen minor dependents of those  
3 employees.  
4

5 At 72 years old, Dr. ROWEN has led a productive and relatively crime free  
6 adult life. His sole criminal conviction was for a felony tax evading charge in 1997,  
7 over twenty five years ago. Aside from that conviction, for which he successfully  
8 completed a home confinement and supervised release sentence, Dr. ROWEN has  
9 remained crime free.  
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12 Starting around 1997, Dr. ROWEN found himself in contact with various  
13 individuals harboring elaborate beliefs concerning the monetary system and the  
14 government's authority over commerce. Dr. ROWEN found himself endorsing the  
15 belief that the Federal Reserve system was based on a lie. The probation officer calls  
16 Dr. ROWEN a "tax defier" (PSR, ¶9) and citing a book he co-authored as support.  
17 According to the Probation Officer, "*They Own It All (Including You!) by Means of*  
18 *Toxic Currency*" offers various tax avoidance techniques, including the purchase of  
19 gold and silver as a means of avoiding income taxes" (PSR, ¶9, fn. 1). A review of  
20 this confusing text, however, makes it clear that Dr. ROWEN is stating his case for  
21 the corruption of the monetary system. The thrust of the book is that Federal Reserve  
22 Notes are essentially IOUs from the government to the Federal Reserve. As a result  
23 of making purchases with other citizen's IOU, theft is committed by an unseen  
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1 creditor. As a result, citizens are forced to accept “fiat currency”, specifically  
2 currency that derives value by government decree rather than actual value. The  
3 government then “orders” the citizen to accept the value it designates to such  
4 currency. The undercurrent to all the corruption is “the Mark of the Beast”. A quasi-  
5 religious metaphor used to describe the motives of those in power. Despite this  
6 confused and circular reasoning, there are no chapters outlining specific strategies  
7 to avoid paying taxes. There is discussion of the government’s authority to collect  
8 taxes over those of the state, however, most of the book is a conceptual discussion  
9 of the evils of government power.  
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14 The author’s own description of the novel on Amazon reads as follows:

15 *This book proves, in simple easy language, that we are living in a*  
16 *"Matrix". Behind a fraudulent and corrupt "monetary" system lies a*  
17 *hidden creditor. This book proves that this creditor is actually the*  
18 *puppeteer of an insolvent government and hidden master of all*  
19 *American citizens and courts. The creditor has deviously devised a*  
20 *monetary system based on exchange of debt owned and or lienied by*  
21 *the creditor. As one may not see one specific tree in the forest, one does*  
22 *not see a hidden mark (lien) on every transaction he makes, until that*  
23 *specific mark is actually pointed out. Then it becomes visible for all*  
24 *time. "They Own It All" proves that we all have become subject to a*  
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1 *devious scheme for our daily transactions. The book reveals the*  
2 *common denominator for the economic implosion, loss of unalienable*  
3 *rights, rise of government tyranny, and how the servant (government)*  
4 *became the master, though itself serving a well hidden higher master.*  
5 *By making the invisible (toxic and liened currency) visible the Reader*  
6 *is empowered to remedy a collapsing society with solid steps to create*  
7 *a new order for the People, not the government and its hidden*  
8 *puppeteers.*

9 The above “book blurb” is essentially the “hook” for readers to know what  
10 the book is about. A reader searching the title on Amazon would see the cover of  
11 the book and this book description. There is nothing in the description of the book  
12 that advertises it as a manual for tax evasion. The book appeals to like-minded  
13 individuals who, for a variety of reasons, believe the government to be overreaching  
14 and corrupt. This is nothing new or revolutionary. Clearly, this does not excuse his  
15 conduct in the instant matter, but the court should take into consideration the context  
16 of the book. Dr. ROWEN was, at that time, under the influence of several conspiracy  
17 theorists. The influence of these individuals had on Dr. ROWEN is evident in the  
18 publishing of the book. The co-author, Ronald McDonald (actual name), received a  
19 monthly stipend from Dr. ROWEN for over a year to “assist” him in writing the  
20 book. Ronald McDonald is a frequent contributor to “fringe theory” websites and



1 can be found on a video being interviewed about the book by radio host, Alex Jones.  
2 This is the same radio host who was sued successfully for claiming victims of the  
3 Sandy Hook massacre were “actors” and the killings were staged.  
4

5 Despite his actions and distorted beliefs in regards to the monetary system,  
6 Dr. ROWEN has accepted responsibility for his conduct. He has agreed to pay full  
7 restitution to the government and is prepared to do so at the sentencing hearing.  
8

#### 9 IV.

#### 10 INVOLVEMENT IN THE INSTANT OFFENSE

11 Dr. ROWEN committed the instant offense because he adopted what can only  
12 be considered “conspiracy thinking” regarding the corruption of the Federal Reserve  
13 system. He surrounded himself with like-minded individuals and justified his  
14 actions under the guise of the “original intent” of the US Constitution. After nearly  
15 three years and several attorneys, including representing himself, Dr. ROWEN has  
16 come to the realization that he was wrong. He was misled and adopted untruths  
17 regarding the monetary system.  
18

19 Dr. ROWEN understands that his conduct in the instant offense was wrong  
20 and sincerely regrets his involvement. He expressed remorse to the USPO during  
21 the Presentence Interview for his conduct’s impact on his wife, his patients and his  
22 future. Dr. ROWEN intends to demonstrate this remorse on his sentencing date by  
23 paying the agreed upon restitution in full.  
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## V.

**IN ADDITION TO CONSIDERING THE GUIDELINES, THE COURT  
MUST CONSIDER THE DIRECTIVES SET FORTH IN § 3553(a)**

The factors set forth in § 3553(a) fall into three general categories: (1) the nature of the offense; (2) the history and character of the defendant; and (3) the needs of the public and the victims of the offense. In this case, analyzed separately, each category considering the specific statutory factors under § 3553(a), including the advisory guidelines, weigh in favor of a fair and reasonable sentence.

**First, considering the nature of the offense.** Dr. ROWEN was convicted of tax evasion. There was nothing egregious or particularly dangerous about the commission of his offense. There were no third parties who were injured or suffered economic harm as a result of his actions. Dr. ROWEN will make the government whole at the time of sentencing.

**The second general category the Court should consider – the history and character of the defendant.** As stated in the section above, the Booker decision now clearly permits a sentencing court to consider even those factors which the Guidelines previously generally precluded courts from considering: the so-called “Section 5H factors.” See U.S.S.G. § 5H, *et seq.* In this case, factors such as Dr. ROWEN’s age, U.S.S.G. § 5H1.1; vocational skills, U.S.S.G. § 5H1.2; physical condition, U.S.S.G. § 5H1.4, and family ties and responsibilities, U.S.S.G. § 5H1.6.

1 The factors in this category can be considered by this court in imposing a just  
2 sentence.

3  
4 In the instant case, the court should consider the factors discussed above,  
5 specifically the facts and circumstances surrounding the following:

6  
7 **A. Age and Physical Health:**

8 Dr. ROWEN is now seventy-two years old and subject to normal conditions  
9 associated with aging. As the USPO notes, Dr. ROWEN suffers from a degenerative  
10 back condition which resulted in no disc in the lumbosacral joint (L5-S1). Dr.  
11 ROWEN reports that the condition causes “localized horrific pain” (PSR, ¶57). In  
12 addition, Dr. ROWEN suffers from macular degeneration. This condition runs in  
13 his family and will manifest in a gradual loss of sight and, potentially, blindness (see  
14 letter attached as Exhibit C). This illness weighs heavily on Dr. ROWEN because  
15 he knows that he has less than ten years left of active practice. His role as a care  
16 giver and doctor is extremely important for Dr. ROWEN and he desires to practice  
17 for as long as possible.

18  
19 Most importantly, the court should consider Dr. ROWEN’s age in  
20 determining the appropriate sentence. Any period of custody for a man of Dr.  
21 ROWEN’s age would be devastating to his health and ability to earn an income. In  
22 addition, any lesson to be learned by his conduct has already been driven home over  
23 the past three years. Dr. ROWEN has lived with the stress attending to the

1 circumstances of this offense: IRS investigations, US Attorney target letter, the filing  
2 of criminal charges, retaining criminal and civil attorneys, the uncertainty of his  
3 family's future. These factors have resulted in mental and physical health issues for  
4 both Dr. ROWEN and his wife. No amount of custodial time would impress the  
5 error of his judgement any more than the last three plus years of investigation.  
6

7  
8 A very important factor to take into account when considering Dr. ROWEN's  
9 age and health for sentencing is the continuing danger and uncertainty of the COVID  
10 pandemic and the numerous variants reaping havoc on the population, medical  
11 facilities and prisons. This court is well aware that the Center for Disease Control  
12 (CDC) has specifically identified individuals at Dr. ROWEN's age to be at elevated  
13 speed and efficiency the virus spreads in prison environments.  
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16  
17 **B. Vocational Skills and Work History.**

18 Dr. ROWEN has spent years in school and continuing education to be able to  
19 treat patients and maintain his clinics. He has served thousands of patients and  
20 provided beneficial health services to them. The patients rely on him and the  
21 services he provides. Dr. ROWEN is the driving force in the Rowen-Su Medical  
22 Clinic's mission to provide holistic health care not dependent on prescribed  
23 medication. To that end, Dr. ROWEN continuously attends conferences, lectures,  
24 conducts research and shares ideas with other practitioners. Dr. ROWEN's  
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1 supervision of the operations of the clinic is a necessary component to its continued  
2 success. This factor lends further support to a non-incarceration sentence.

3  
4 The court should also note that, despite Dr. ROWEN's illegal conduct in this  
5 case, he has made a significant impact on the lives of his employees and patients.  
6 Since the investigation began to the present, Dr. ROWEN has employed eight health  
7 care professionals. As previously noted, those employees have fifteen combined  
8 minor dependents. In short, Dr. ROWEN, in keeping his business running, has  
9 provided means of support impacting twenty three persons.  
10

11  
12 It should also be noted that Dr. ROWEN's presence in the day to day  
13 operations of the clinic has been a necessity. Dr. ROWEN's absence from his  
14 practice for any prolonged period could overload Dr. Su's practice and cause the  
15 shutdown of the clinic. The fallout would be suffered by Dr. ROWEN's employees,  
16 their families, his own family and, most importantly to Dr. ROWEN, the patients he  
17 is devoted to as a care provider.  
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21 The court should also take into account the collateral consequences attached  
22 to his plea in the instant matter. A felony tax evasion conviction will necessarily  
23 trigger an action on his medical license. Dr. ROWEN will be faced with another  
24 legal proceeding to defend his actions before the board in an effort to maintain his  
25 ability to practice medicine. This is significant in that it is directly related to his  
26 ability to earn an income, and on a more basic level, the practice of medicine and  
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1 caregiving has defined his entire life. This court can understand the amount of stress  
2 and pain on an individual when their entire professional lifetime of good works and  
3 reputation could come to a crashing end. This factor, in combination with his  
4 advanced age, makes Dr. ROWEN's future uncertain.

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7 **C. Family Ties and Responsibilities:**

8 The court should also consider Dr. ROWEN'S family ties and stability when  
9 imposing sentence. Dr. ROWEN has been a stable and positive father figure to three  
10 very productive and successful, now-adult children. Dr. ROWEN continues to  
11 provide his children and his six grandchildren with love, support, and fatherly  
12 advice. Dr. ROWEN's strong support system and family obligations will help  
13 ensure that he successfully complete his term of supervised release and return to a  
14 productive work life.

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18 **D. Criminal History:**

19 At seventy-two years old, Dr. ROWEN has led an exemplary life, save for his  
20 issues with the monetary system. Twenty five years passed between his conviction  
21 for tax charges in 1997. During that period of time, Dr. ROWEN was never arrested  
22 and was never charged with a crime until the instant offense. As discussed in the  
23 PSR, Dr. ROWEN does not smoke, drink or use drugs. For the past twenty five  
24 years, Dr. ROWEN has been a valued and caring physician and has employed and  
25 supported over twenty employees. Unfortunately, for Dr. ROWEN, he is easily  
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1 swayed by ideological positions counter to the established monetary system of this  
2 country. It was precisely this susceptibility that was the driving force behind his  
3 conduct in this case. Dr. ROWEN has never committed a violent offense or a crime  
4 against another person. His record supports that he is not a danger to the community  
5 at large. Dr. ROWEN's belief system has placed him in a situation in which a  
6 seventy-two year old licensed physician now faces the possibility that he will be  
7 imprisoned for his reliance on the misguided interpretations of laws by non-lawyers.  
8 The past three years of litigation and looming prison sentence has allowed Dr.  
9 ROWEN to be adequately informed by his lawyers regarding his previous beliefs.  
10 He now understands the errors in his judgement and interpretations of the laws and  
11 will act in accordance with them.

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16  
17 Despite his conduct in this matter, Dr. ROWEN's advanced age and lack of  
18 significant criminal history support the contention that he will not reoffend. Dr.  
19 ROWEN understands the nature of his actions and has made great efforts to gather  
20 the funds to make the government whole.

21  
22 **E: Acceptance of Responsibility.**

23  
24 It is clear that Dr. ROWEN has accepted responsibility for his conduct in this  
25 matter. He has entered a guilty plea and adopted the factual basis recited in the plea  
26 agreement. Dr. ROWEN is now acutely aware of the nature and circumstances of  
27 his actions and that he is committed to living out the remainder of his life as a  
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1 productive citizen. In addition, Dr. ROWEN's acceptance of responsibility and  
2 guilty plea has spared the government the financial burdens of trial in this matter.  
3  
4 This is particularly important in light of the continuing stresses the global COVID  
5 pandemic has placed on the criminal justice and jury system.  
6

7 Dr. ROWEN's acceptance of responsibility is also evident in his desire to  
8 provide restitution for his conduct. In that regard, Dr. ROWEN will tender full  
9 restitution at or before the date of sentencing. This figure was difficult for Dr.  
10 ROWEN. His good faith efforts to make the government whole required him to seek  
11 out loans from family members. Dr. ROWEN understands he will have to continue  
12 working well into his eighties as a result of this conduct.  
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15 **Finally, the third § 3553 category—the needs of the public and the victim**  
16 **of the offense.** When weighing this category, the Court should consider that Dr.  
17 ROWEN's plea agreement requires him to pay restitution to the United States, the  
18 victim in this case. Dr. ROWEN has complied with United States tax law since  
19 2019, filing his tax returns without incident. Additionally, while out of custody on  
20 his own recognizance, Dr. ROWEN has complied with all of the Court's orders and  
21 scheduling, evidencing that an out-of-custody sentence under supervision is the  
22 appropriate punishment in this case.  
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V.  
**THE GUIDELINES**

Pursuant to the facts and plea agreement in this matter, the base offense level for a violation of 26 U.S.C. § 720, Tax Evasion resulting in a loss of more than \$550,000 and less than \$1,500,000, U.S.S.G. §2T1.1, 2T4.1(H) and 2T1.1(a)(1), is twenty (20). There is a three level (-3) reduction for Acceptance of Responsibility, under U.S.S.G. §3E1.1(a)–(b). Dr. ROWEN is in Criminal History Category I. The Adjusted Offense Level is seventeen (17). The resulting guideline range is twenty-four to thirty (24-30) months.

Although the PSR indicates that Dr. ROWEN must serve a term of imprisonment (PSR ¶ 80), under Booker, the Court is not bound to the Guidelines' recommendations nor their commentary. No statute expressly requires the Court to send Dr. ROWEN to prison. The law that Dr. ROWEN violated, 26 U.S.C. § 720, permits the Court to impose a fine instead. See 18 U.S.C. § 371 (individuals convicted under this section "shall be fined under this title *or* imprisoned") (emphasis added). Pursuant to 18 U.S.C. § 3561(c)(1), Dr. ROWEN is statutorily eligible for "not less than one nor more than five years" of probation, so long as he pays a fine or restitution or completes community service. 18 U.S.C. §§ 3561; 3563(a)(2). Dr. ROWEN's plea agreement requires him to pay \$241,156.28 in restitution to the United States, which he is prepared to do (PSR ¶ 97). Accordingly,

1 the Court has authority to grant Dr. ROWEN probation should it determine it a just  
2 punishment based on the facts of this case and his individual circumstances.

3  
4 A weighing of the § 3553(a) factors justifies a below-guideline sentence of  
5 **probation**. In *United States v. Warner*, 792 F.3d 847, 852 (7th Cir. 2015), the Court  
6 of Appeals affirmed the district court's probation sentence for a defendant convicted  
7 of willfully evading \$5.6 million dollars in taxes, despite a guideline advisory  
8 sentence of 46 to 57 months' imprisonment. The Seventh Circuit found a sentence  
9 of probation and community service reasonable based on the following factors: the  
10 defendant's good character, the "isolated and uncharacteristic nature" of his offense,  
11 his acceptance of responsibility through pleading guilty, the fines imposed on the  
12 defendant, and the fact that the government itself recognized the defendant's positive  
13 characteristics. *Id.*, at 864. Dr. ROWEN's guideline-advisory range is much lower  
14 than that in *Warner*, and he displays the mitigating factors the district court relied  
15 upon to impose a sentence in that case. Accordingly, a sentence of **probation** is  
16 reasonable and just.

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23 **VI.**  
**CONCLUSION**

24 Applying these considerations, a sentence of probation rather than  
25 incarceration is necessary to satisfy the purposes of sentencing set forth in § 3553(a).  
26 Dr. ROWEN understands that he should be punished for his illegal activity and is  
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1 prepared for the consequences of his actions. The plea agreement Dr. ROWEN  
2 entered into with the Government allows him to argue that the court should grant a  
3 variance to the guidelines. Of course, this Court is left with the ultimate discretion  
4 to sentence Dr. ROWEN to either probation or incarceration, as the Court sees fit.  
5 Dr. ROWEN now comes before this court to request that he be granted a sentence  
6 lower than that recommended by the Guidelines. Dr. ROWEN's acceptance of  
7 responsibility, close family ties, strong support system, and perfect compliance with  
8 pretrial supervision conditions all support a sentence of probation as opposed to  
9 prison.  
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14 Dr. ROWEN has accepted responsibility for his conduct and understands the  
15 nature and consequences of his actions as well as the penalties for any future  
16 violation of United States laws. He now has an acute awareness of both the gravity  
17 of his conduct and the factors that contributed to his criminal activity. More  
18 importantly, Dr. ROWEN has had the opportunity to reflect upon his conduct and  
19 recognize the error in judgement which led to the instant offense. His susceptibility  
20 to fringe ideology was particularly evident in the book he co-authored. While the  
21 probation officer uses this to call him a "tax defier", the court should note there are  
22 no delineated chapters devoted to tax avoidance vehicles or a primer on breaking the  
23 law. Instead, the largely verbose and unintelligible work is replete with circular  
24 reasoning and confounding logic. The fact that Dr. ROWEN had the co-author,  
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1 Ronald McDonald, on a monthly retainer to help on the book only highlights the  
2 irrational behavior defining Dr. ROWEN's conduct at the time of the offense.  
3

4 When viewed in light of his sincere desire to provide for his family, lack of  
5 criminal history, and history of perseverance, Dr. ROWEN's positive character traits  
6 far outweigh the negative and avoidable circumstances which led to his arrest in this  
7 case. In addition, the court should take into serious consideration Dr. ROWEN's  
8 advanced age and the wildly unpredictable and deadly COVID pandemic. The past  
9 two years have seen high numbers of severe illness and deaths amongst the inmate  
10 population of the BOP. It requires no expertise to appreciate that Dr. ROWEN is  
11 particularly vulnerable to complication from the virus. A sentence of incarceration  
12 might very well be a death sentence for Dr. ROWEN.  
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17 Dr. ROWEN's lifetime of productivity and hard work amply illustrate the  
18 character of this man. There is virtually no chance this court will see him back on  
19 any violations. As discussed above, Dr. ROWEN has the necessary tools-supportive  
20 family, marketable business skills and motivation, to succeed on a grant of  
21 supervised release.  
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24 Dr. ROWEN's guideline range is based solely on the amount of loss to the  
25 IRS for which Dr. ROWEN has agreed to full restitution. While there are no  
26 aggravating factors behind Dr. ROWEN's conduct, the numerous and significant  
27 mitigating circumstances support a lenient sentence in this case.  
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1 It is for these reasons that Dr. ROWEN respectfully requests that this Court  
2 grant a variance from the Guidelines and grant a probation sentence. In light of the  
3 factors and circumstances addressed above, Dr. ROWEN respectfully requests that  
4 the Court sentence him to **probation**. In the alternative, should the court deem  
5 incarceration a necessary component of the punishment in this case, Dr. ROWEN  
6 submits a sentence in Zone C of the guidelines would allow him to take leave from  
7 the business for a short period to fulfill the courts' sentence. The probation officer  
8 has had the opportunity to fully analyze the case and character of the defendant and  
9 does not dispute that Dr. ROWEN's advanced age, agreement to provide full  
10 restitution and compliance with unsupervised pretrial release are all factors the court  
11 can consider in determining an appropriate sentence. In short, given Dr. ROWEN's  
12 positive traits, his sincere remorse, and his commitment to abiding by tax laws in the  
13 future, a **probation** sentence is a fair and just sentence which satisfies all of §  
14 3553(a)'s outlined considerations.  
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22 Dated: January 19, 2022

Respectfully Submitted,

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24 /s/ Marc X. Carlos

MARC X. CARLOS

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26 Attorney for Defendant  
27 Dr. Robert Rowen  
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